

Regular Session, 2012

SENATE BILL NO. 610

BY SENATOR RISER

TAX/INCOME/PERSONAL. Provides relative to the uniformity of distribution dates for donations to donees. (6/30/12)

AN ACT

To amend and reenact R.S. 47:120.37(A), (C), and (D), relative to the Department of Revenue; to provide for distribution dates for donations from individual state income tax returns to donees; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:120.37(A), (C), and (D) are hereby amended and reenacted to read as follows:

§120.37. Refund designation on tax form

A. Notwithstanding any provision set forth in R.S. 47:120.3 through 120.101 or in any other ~~provisions~~ provision of this Part ~~law~~ to the contrary, the designation to donate all or any portion of the total amount of tax refund shall be made at the time of the filing of the current year tax return and shall be made on the income tax return form as prescribed by the secretary of the Department of Revenue.

* * *

C. Notwithstanding any provision set forth in R.S. 47:120.3 through 120.101 or in any other ~~provisions~~ provision of this Part ~~law~~ to the contrary, upon receipt of any taxpayer's current year income tax return upon which the designation

1 of a donation has been made, the secretary shall enter in a central record the amount
 2 of the donation and the name of the donor. **Notwithstanding any provision set**
 3 **forth in R.S. 47:120.3 through 120.101 or in any other provision of law to the**
 4 **contrary, The the** amount of the donations received by the secretary, less twenty
 5 percent credited to the department's expenses to defray administrative and printing
 6 expenses, shall be disbursed to the designated donee ~~or as provided in the Act~~
 7 ~~establishing such donation~~ before March first of the year following the year in which
 8 the tax return was filed. **Following the initial disbursement of monies, the**
 9 **secretary shall quarterly disburse monies to the designated donees. The**
 10 **provisions of this Subsection shall supercede any other provision of law in Title**
 11 **47 of the Louisiana Revised Statutes of 1950 to the contrary.**

12 D. The provisions of this ~~Subpart~~ **Section shall be** applicable to all
 13 existing and future refund donations, ~~including but not limited to donations as~~
 14 ~~provided by Subparts G, H, and I of this Part and Part VI of~~ **for in** Chapter 4 **1** of
 15 Title ~~46~~ **47** of the Louisiana Revised Statutes **of 1950 and shall supercede any**
 16 **provision of law to the contrary in such Title.**

17 Section 2. This Act shall become effective on June 30, 2012; if vetoed by the
 18 governor and subsequently approved by the legislature, this Act shall become effective on
 19 June 30, 2012, or on the day following such approval by the legislature, whichever is later.

The original instrument and the following digest, which constitutes no part
 of the legislative instrument, were prepared by Danielle Doiron.

DIGEST

Riser (SB 610)

Present law provides for donations to various non-profit organizations through a check-off box on individual state income tax returns. Further provides for a general distribution date of before March 1 of the year following the year in which the tax return was filed with the Dept. of Revenue for the Dept. of Revenue to distribute those donations to the donees.

Proposed law provides for uniformity within the statutes and further requires the Dept. of Revenue to distribute such donations to the donees before March 1 of the year following the year of the filed tax return, and then following that initial disbursement, to disburse the money quarterly.

Effective June 30, 2012.

(Amends R.S. 47:120.37(A), (C), and (D))

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal
Affairs to the original bill.

1. Requires the Department of Revenue to disburse money to the designated donees quarterly following the initial disbursement.